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Town of Nanton

BYLAW NUMBER: 1400/24

A BYLAW OF THE MUNICIPALITY OF THE TOWN OF NANTON IN THE PROVINCE OF ALBERTA TO AUTHORIZE ASSESSMENT SUB CLASSES

WHEREAS Section 297 of the Municipal Government Act, RSA 2000, Chapter M-26 (the Act) allows for the non-residential assessment class to be divided into Class 1 (residential) and Class 2 (non-residential) sub-classes;

WHEREAS Council deems it necessary to identify properties within the M-DWT (Mixed Use Downtown) Land Use District (Bylaw 1389/24 as amended) that meet the criteria as outlined within this Bylaw for the designation of these Class 2 (non-residential) assessment sub-classes;

WHEREAS Council deems it necessary to identify properties within the R-GEN (General Residential) Land Use District (Bylaw 1389/24 as amended) that meet the criteria as outlined within this Bylaw for the designation of these Class 1 (residential) assessment sub-classes;

WHEREAS Council also deems it necessary to develop certain definitions and criteria to determine a property's inclusion in the assessment sub-class;

NOW THEREFORE the Council of the Town of Nanton, in the Province of Alberta, in open meeting assembled hereby enacts as follows:

PART I – PURPOSE AND INTERPRETATION

1. Purpose:

The purpose of this Bylaw is to set the criteria for property to be taxed as Class 1 or Class 2 sub-classes under the R-GEN or M-DWT Land Use District within the Town of Nanton:

(i) Vacant Non-Residential Property Sub-Class
(ii) Other non-residential property.
(iii) Small Business Property Sub Class
(iv) Multi-Unit Dwelling Property Sub Class

2. Citation:

This Bylaw is cited as the Property Assessment Sub-Classes Bylaw.

3. Definitions:

Words in this Bylaw have the same meaning as in the Municipal Government Act, except as follows:

(a) "M-DWT" means the Mixed-Use Downtown Land Use District designation in Town of Nanton Bylaw No.1389/24, as amended.

(b) "Current taxation year" means the year in which the current annual taxes are levied against assessed real property;

(c) "Non-Residential Property" has the same meaning as in Section 297(4)(b) of the Municipal Government Act;

(d) "Multi-Unit Dwelling" – means a property with three (3) or more dwelling units that:

i. meet the definition of dwelling (multi-use) in the Town of Nanton Land Use Bylaw 1389/24, as amended; and

ii. is located within the R-GEN Land Use District as defined by Town of Nanton Land Use Bylaw 1389/24, as amended; and

iii. is located within the boundaries of the Westview Area Structure Plan area as defined by Town of Nanton Westview Area Structure Plan 1362/22, as amended; and

iv. is comprised of two or more residential rental tenures.

(e) "Municipal Government Act" means the Municipal Government Act, RSA 2000, c M26, as amended from time to time;

(f) "Parcel of Land" has the same meaning as in Section 1(1)(v) of the Municipal Government Act;

(g) "Property" has the same meaning as in Section 284(1)(r) of the Municipal Government Act;

(h) "Residential rental tenure" means occupancy of a dwelling unit under a rental agreement that is subject to the Residential Tenancies Act.

(i) "Small Business Property Sub Class" means property in the municipality, within the M-DWT Land Use District, that is owned or leased by an operating business that:

i. held a valid Town of Nanton business licence attached to the property at December 31 of the preceding tax year; and

ii. had no more than ten (10) full-time employees across Canada at December 31 of the preceding tax year.

(j) "Vacant Non-Residential Property Sub Class" means property in the municipality that is owned or leased by a business or person that:

(i) is located within the M-DWT Land Use District as defined by Town of Nanton Land Use Bylaw 1389/24, as amended; and
(ii) has improvements assessed at or above $200,000 in value within the Town of Nanton assessment roll in the preceding tax year; and
(iii) was subject to non-residential taxation in the two preceding tax years; and
(v) had no valid municipal or regional business licence attached to the property in the two preceding tax years; and
(v) had not been connected to the water or sewer utilities or had used under $10m^3$ metred water and sewer annually in the two preceding tax years; and
(vi) is not currently assessed as an approved residential or other permitted use that does not require a business licence; and
(vii) has no attached development permit in good standing approved and issued by the municipal subdivision and development authority.

4. Interpretation:

4.1 Headings, titles and preambles in this Bylaw are for ease of reference only.

4.2 References to one gender includes the other and the singular includes the plural as the context requires.

4.3 Every provision of this bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid by a Court, all other provisions of this Bylaw remain valid and enforceable.

4.4 References to bylaws and enactments in this bylaw include amendments and replacement bylaws and enactments, and regulations and orders thereunder.

4.5 Offences under this Bylaw are strict liability offences.

5. Application

5.1 Nothing in this Bylaw relieves a person from the obligation to comply with a provision of any other bylaw or enactment, or the requirements of a permit, order or license issued under another bylaw or enactment.

5.2 Nothing in this Bylaw prohibits a person from engaging in any activity that is lawfully permitted by another bylaw or enactment, or pursuant to a permit, order or license granted under the authority of another bylaw or enactment and reasonably contemplated within the scope of a permit, order or license.

6.0 Vacant Non-Residential Property Sub-Class

6.1 Any property within the Town of Nanton meeting the criteria for the Vacant Non-Residential Property, as per the provisions of the Bylaw, is subject to a municipal tax rate set that:

(i) must not be less than the non-residential tax rate for Other Non-Residential property;
(ii) must not be greater than 200 per cent of the non-residential tax rate for Other non-residential property.

6.2 The amount of revenue raised over and above the Other Non-Residential municipal tax rate from those properties meeting the criteria for the Vacant Non-Residential Property sub-class assessment, shall be:

(i) separately accounted for and transferred to the Town of Nanton "Public Realm Improvement Reserve Fund" for the purpose of funding amenities, infrastructure and other improvements that tangibly and visibly improve the physical condition, appearance and function of the public realm and provide a public benefit to the community overall.

6.3 A property in the Vacant Non-Residential Property sub-class shall be placed in the Other Non-Residential class if all owners registered on title sign a statutory declaration, in a form approved by the Chief Administrative Officer, declaring that the property no longer meets the definition of a Vacant Non-Residential Property in the current taxation year in accordance with the following deadlines:

(i) On or before January 31.

6.4 On or before September 30th , the Town of Nanton shall send an advisory notice to the owner registered on title of any property that may be subject to the Vacant Non-Residential Property sub-class in the next tax year, advising them of:

(i) the criteria for being placed in the Vacant Non-Residential sub-class;
(ii) the impact on municipal property taxes of being placed within said sub-class in the next tax year;
(iii) the statutory declaration regulations and deadline.

6.5 The properties that comprise the Vacant Non-Residential Property Sub-Class will be identified within the Assessment Roll that is made public annually as per the provisions of the MGA, Part 9, Division 2.

7.0 Small Business Property Sub-Class

7.1 Any property within the Town of Nanton meeting the criteria for the Small Business Property, as per the provisions of the Bylaw, will have a tax rate set that:

(i) must not be less than 75 per cent of the non-residential tax rate for other non-residential property.
(ii) must not be greater than the non-residential tax rate for other non-residential property.

7.2 A property in the Small Business sub-class shall be placed or remain in the sub-class if all owners registered on title sign a statutory declaration, in a form approved by the Chief Administrative Officer, declaring that their property meets the definition of a Small Business Property in the current taxation year in accordance with the following deadlines:

(ii) On or before January 31.

7.3 The properties that meet the definition of a Small Business Property will be identified within the Assessment Roll that is made public annually as per the provisions of the MGA, Part 9, Division 2.

8.0 Multi-Unit Dwelling Property Sub-Class

8.1 Any property within the Town of Nanton meeting the criteria for a Multi-Unit Dwelling Property, as per the provisions of the Bylaw, is subject to a municipal tax rate set that:

(i) must not be less than 50 per cent of the residential tax rate for other residential property.
(ii) must not be greater than the residential tax rate for other residential property.

8.2 A property in the Multi Unit Dwelling sub-class shall be placed or remain in the sub-class if all owners registered on title sign a statutory declaration, in a form approved by the Chief Administrative Officer, declaring that their property meets the definition of a Multi-Unit Dwelling in the current taxation year in accordance with the following deadlines:

(ii) On or before January 31.

9.0 Statutory Declarations

9.1 A person shall not make a false or misleading statement or provide any false or misleading information on a statutory declaration signed in accordance with this Bylaw.

9.2 A mandatory condition of statutory declarations shall include permission for onsite inspections of properties to satisfy a Peace Officer or Bylaw Enforcement Officer that:

(i) a licensed business is or is not in operation pursuant to subclass definitions (Vacant Non Residential Property Subclass; Small Business Property Subclass);

(ii) two or more residential rental tenures are in effect pursuant to subclass definition (Multi-Dwelling Property Subclass).

9.3 If any condition of the statutory declaration signed in accordance with this Bylaw is contravened, or if a false or misleading statement or false or misleading information was provided on the statutory declaration by the persons registered on titles, the said persons:

(i) Will be liable to pay the tax rate approved for their property's appropriate sub-class for the current taxation year;

(ii) Will be guilty of an offence and shall be liable for a minimum specified penalty of $5,000.

10.0 ENACTMENT/ TRANSITION

10.1 If any clause in this bylaw is found to be invalid, it shall be severed from the remainder of the bylaw and shall not invalidate the whole bylaw.

10.2 The Assessment Sub-Classes will become effective upon final passing of this bylaw and will be applied to those properties meeting the provisions of this Bylaw as of January 2, 2025.

11. EFFECTIVE DATE AND READINGS

11.1 This bylaw repeals Bylaw #1339/20 and any amendments thereto.

11.2 Read a **first** time this 7 day of October, 2024

TOWN OF NANTON

CHIEF ELECTED OFFICIAL

CHIEF ADMINISTRATIVE OFFICER

11.3 Read a **second** time this ____ day of _____, 2024.

TOWN OF NANTON

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CHIEF ELECTED OFFICIAL

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CHIEF ADMINISTRATIVE OFFICER

11.4 Read a **third** time this ____ day of _____, 2024.

TOWN OF NANTON

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CHIEF ELECTED OFFICIAL

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CHIEF ADMINISTRATIVE OFFICER